

FY 1999 Elimination Entry Coding Form

Performing Agency

1. Please check the following submission and correct format:

() Initial submission () Reimbursable Agreements (AD-672)
() Resubmission () Transfers (SF-1151)
() Advances (SF-1081)
() Greenbook - Dept. Reimbursable Program
() Greenbook - WCF Activities

2. Name of Performing Agency and Control Number (also Doc. ID #)

3. Type of Elimination

() Consolidated (activity between two agencies that are not in the same mission area)
() Mission area (activity between two agencies that are within the same mission area)

4. Agreement/Voucher/Document Number

() Current year or () Prior year
() Single year or () Multiyear

5. Treasury Account Fund Symbol

FACTS
Business Line

6. Treasury Bureau Code

7. Agreement/Authorization Amount \$

8. Description of Transaction and Status at Year-end

9. Elimination Data (see examples and key on next page) Debit/(Credit) Amount

amount account # financial statement line item
*(financing source)

amount account # financial statement line item
*(asset)

amount account # financial statement line item
(other)

amount account # financial statement line item

amount account # financial statement line item

amount account # financial statement line item

amount account # financial statement line item

10. Reference for source information

11. Individual who completed this portion of the form

Name

Phone Number

12. Signature of financial statement coordinator

13a. Date this form was sent to the requesting agency

14a. Name of individual to whom this form will be sent

Requesting Agency

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8. Description of Transaction and Status at Year-end

9. Elimination Data (see examples and key on next page) Debit/(Credit) Amount

amount account # financial statement line item
**(expense)

amount account # financial statement line item
**(liability)

amount account # financial statement line item
(other)

amount account # financial statement line item

amount account # financial statement line item

amount account # financial statement line item

amount account # financial statement line item

10. Reference for source information

11. Individual who completed this portion of the form

Name

Phone Number

12. Signature of financial statement coordinator

13b. Date this form was received from the performing agency

14b. Date this form was submitted to performing agency's mission area

*** Examples****Financing Sources:**

5100 Revenue from Goods Sold
 5200 Revenue from Services Provided
 5900 Other Revenue
 5700 Appropriations Used
 5720 Financing Sources Transferred In Without Reimbursement
 5730 Financing Sources Transferred Out Without Reimbursement

Assets:

1310 Accounts Receivable
 1410 Advances to Others
 1450 Prepayments

Key: BS = Balance Sheet
 NC = Statement of Net Cost
 CNP = Statement of Changes in Net Position
 BR = Statement of Budgetary Resources
 SF = Statement of Financing

Examples of financial statement line item:

BS 1.a.(3) = Federal, Accounts Receivable
 NC 1.a. = Federal, Program Costs

****Examples****Expenses:**

6100 Operating/Program Expenses
 6400 Benefit Program Expenses
 6500 Cost of Goods or Services Sold
 6900 Other Expenses

Liabilities:

2110 Accounts Payable
 2310 Advances from Others
 2400 Trust & Deposit Liabilities

*** Examples of Budgetary Accounting - Revenue-Generating Transaction[Refer to Elimination Entries Workshop Guidance]****Financial Statement Line Items with Corresponding SGL Accounts**

BR 1.c., BR 3.b., and SF 1.a.2. = Spending Authority from Offsetting Collections

4221 Unfilled Customer Orders without Advance
 4222 Unfilled Customer Orders with Advance
 4251 Reimbursements and Other Income Earned - Receivable
 4252 Reimbursements and Other Income Earned - Collected

BR 3.e. = Obligated Balance, Net - End-of-Period

4221 Unfilled Customer Orders without Advance
 4251 Reimbursements and Other Income Earned - Receivable

BR 3.f. = Total Outlays (check)

4222 Unfilled Customer Orders with Advance
 4252 Reimbursements and Other Income Earned - Collected

SF 2.c. = Adjustment to Budgetary Resources Not Affecting Net Cost

4221 Unfilled Customer Order without Advance
 4222 Unfilled Customer Orders with Advance

BR 1.c. = Spending Authority from Offsetting Collections

4872 Downward Adjustment of PY Paid Undelivered Orders
 4972 Downward Adjustment of PY Paid Expended Authority - Refunds Collected

BR 1.d. = Adjustments

4871 Downward Adjustment of PY Unpaid Undelivered Orders
 4971 Downward Adjustment of PY Paid Expended Authority - Refunds Collected

BR 2.a., BR 3.a., SF 1.a.1 = Obligations Incurred

4801 Undelivered Orders - Unpaid
 4802 Undelivered Orders - Paid
 4881 Upward Adjustments of PY Unpaid Undelivered Orders
 4882 Upward Adjustments of PY Paid Undelivered Orders
 4901 Expended Authority - Unpaid
 4902 Expended Authority - Paid
 4981 Upward Adjustments of PY Unpaid Expended Authority
 4982 Upward Adjustments of PY Paid Expended Authority

BR 3.b., SF 1.a.2 = Offsetting Collections and Adjustments, Recoveries of PY Auth.

4871 Downward Adjustment of PY Unpaid Undelivered Orders
 4872 Downward Adjustment of PY Paid Undelivered Orders
 4971 Downward Adjustment of PY Unpaid Expended Authority
 4972 Downward Adjustment of PY Paid Expended Authority - Refunds Collected

BR 3.e. = Obligated Balance, Net - End-of-Period

4871 Downward Adjustment of PY Unpaid Undelivered Orders
 4881 Upward Adjustment of PY Unpaid Undelivered Orders
 4971 Downward Adjustment of PY Unpaid Expended Authority
 4981 Upward Adjustments of PY Unpaid Expended Authority

BR 3.f. = Total Outlays (check)

4802 Undelivered Orders - Paid
 4872 Downward Adjustment of PY Paid Undelivered Orders
 4882 Upward Adjustments of PY Paid Undelivered Orders
 4902 Expended Authority - Paid
 4972 Downward Adjustment of PY Paid Expended Authority - Refunds Collected
 4982 Upward Adjustment of PY Paid Expended Authority

SF 2.a. = Increase/Decrease in Budgetary Resources Obligated for Goods/Services Not Yet Received or Provided

4801 Undelivered Orders - Unpaid
 4802 Undelivered Orders - Paid
 4881 Upward Adjustments of PY Unpaid Undelivered Orders
 4882 Upward Adjustments of PY Paid Undelivered Orders

SF 2.b. = Budgetary Offsetting Collections Not Increasing Exchange Revenue or Decreasing Expense

4901 Expended Authority - Unpaid